

sacred rights of our people and subversive of honest government, prostituted in many instances to a system of political patronage which is odious and outrageous, corrupting public virtue and jeopardizing public liberty, and sustained by intimidation and bribery on the part of revenue officials to debauch the elective franchise:

Repeal of internal revenue taxes.

*Be it resolved by the General Assembly of North Carolina :*

1. That the internal revenue taxes of the United States ought to be repealed at once, with such provisions, by rebate of taxes or otherwise, as will be just to those who hold for sale articles on which taxes have been paid.

Incidental protection by collection from imports.

2. That the collection from imports, unaided by internal taxation, of the large revenue now necessary for the administration of the federal government, would give incidental protection to home manufacturers amply sufficient for their healthy development.

Duties higher than the per cent. necessary for revenue unjust and oppressive.

3. That though congress has power to lay and collect duties, yet to lay duties higher than the per cent. at which they would raise the greatest revenue is, as to the excess above that per cent., to lay duties so as to prevent their collection, and is therefore without warrant in the constitution, and that it is unjust and oppressive.

Discretion of congress as to duties and rates.

4. That within that per cent. congress may, in its discretion, select and determine the articles on which duties are laid, and the rates of the duties on them.

How discretion should be exercised

5. That this discretion ought to be exercised so as to raise a revenue not greater than is sufficient for the strictly economical administration of the federal government, and the gradual reduction of the federal debt, and so as to distribute the burdens of the tariff, and the incidental protection given by it, as justly and equally as possible to every part of the country, and to all classes of the people.

Luxuries should be taxed higher than necessities, etc.

6. That these resolutions are not intended to interfere with the application of the principle that it is just and wise to tax articles that are intended to be consumed as